

# Accounting Historians Notebook

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Academy of Accounting Historians

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# The Accounting Historians Notebook

Vol. 22, No. 2

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## ACADEMY OF ACCOUNTING HISTORIANS COMPARATIVE INTERNATIONAL ACCOUNTING HISTORY CONSORTIUM -- MAY 21-22, 1999

The First Comparative International Accounting History Research Consortium met in Tuscaloosa, Alabama on May 20-22, 1999. Tom Lee, President, and Kathy Rice, Administrative Coordinator, of The Academy of Accounting Historians organized the Research Consortium program and schedule and hosted the program at the University of Alabama. A reception and dinner on the evening of May 20 opened the consortium. The idea for the Research Consortium developed from discussions among Garry Carnegie, Tom Lee, Gary Previts, and others beginning in 1997 and 1998.

The Research Consortium is intended to bring together selected young researchers in accounting history from various countries and to develop a global cooperation in advancing accounting history research. Officers and Trustees of the Academy and twenty-five participants, representing nine countries, inaugurated the First Comparative International Accounting History Research Consortium. The invited members of the Research Consortium met at the end of the research program to discuss issues regarding the purpose, organization, and future of the Research Consortium. Keith McMillan, Rockhurst College, and Stephen Walker,

University of Edinburgh, co-chaired.

**Program: May 21, 1999**

**Plenary Session: The Academy, International Scholarship, and the Future of Accounting History Research**

Tom Lee, *University of Alabama and President of the Academy of Accounting Historians*

**Research Workshop: Role of Women in Accounting History**

**Moderator:** Peter Clarke, *University College, Dublin*

**"Mathematics or Mother Wisdom? The Accounting Role of Prehistoric Woman"**

David Oldroyd, *University of Newcastle Upon Tyne*

**"Filling the Domestic Void, Household Engineering, Accounting and Gender, 1910-1939"**

Steve Walker, *University of Edinburgh*  
**Research Workshop: Economic Theory and Accounting History**

**Moderator:** Debbie Archambeault, *SUNY-Albany*

**"Agency, Information, and Corporate Financial Governance: The US Railroad Reorganization of the 1890s"**

Nandini Chandar, *Rutgers University New Brunswick*

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**"Management Accounting for Implementing Strategy Amidst Asset Specificity and Uncertainty at the Historical Hudson's Bay Company: A Research Proposal"**

Gary Spraakman, *York University*

**"Information Content of Earnings in an Unregulated Market: The Co-operative Cotton Mills of Lancashire, 1880-1900"**

Steve Toms, *University of Nottingham*

**Luncheon Presentation:**

Mary Stone, *The University of Alabama; President-elect of the American Accounting Association*

**Research Workshop: Accounting History Developments in Management Accounting**

Moderator: Roger Daniels, *College of Charleston*

**"An Institutional Approach to the Emergence of Management Accounting Systems"**

Salvador Carmona, *Universidad Carlos III*



**"The Development of Budgetary Control in France and Britain from the 1920s to the 1960s: A Comparison"**

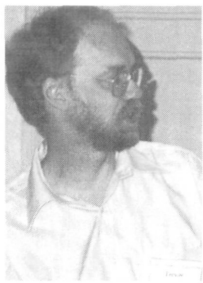
Trevor Boyns, *Cardiff Business School*

**"Why 'The Workshop of the Empire' Rejected Scientific Management and Modern Management Accounting Techniques to c. 1960"**

Sam McKinstry, *University of Paisley*

**Research Workshop: Accounting History and the Accounting Profession**

Moderator: Vaughan Radcliffe, *Case Western Reserve University*



**"We Do Not Share the Troubles of Our Trans-Atlantic Cousins"**

Josephine A. Maltby, *Sheffield University*

**"The History of a History: The Emergence of the US Accounting Profession"**

Keith McMillan, *Rockhurst College*

**Program: May 22, 1999**

**Plenary Session:**

**Exploring Comparative International Accounting History**

Garry Carnegie, *Deakin University-Geelong*

**Research Workshop: Fact in Accounting History Research**

Moderator: Kathleen Sinning, *Western Michigan University*



**"The Kingston Shipping Company Limited: A Counter-Example in the History of Great Lakes Shipping"**

Cheryl S. McWatters, *McGill University*



**"Double-Entry Bookkeeping in Fourteenth Century Parma"**

Alberto Bisaschi, *Universita degli Studi di Parma*

**"Sources for Historical Research in Accounting"**

Jan Heier, *Auburn University Montgomery*

**Plenary Session: Organizing a Comparative International Accounting History Research Consortium for the Twenty First Century**

Keith McMillan and Steve Walker, Co-Chairs